G. R. S. 58

Previous references

Mfl 66-07

1909.

(mfl)

File No 177-09

Serial Nos. 1-6

Later references

Rev(177-09)Sh166

Rev(177-09)Sh708

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-6

Part B for Jan 10

SUBJECT

Coll^n of taxes in mfsles

1 To the Presdt of mfsles, Bangalore city, Mysore city, Tumkur & Shimoga, no. 1313-6 dt 8 9

forwards a draft order in the matter and calls for their opinion

2-4 from the Presdts of mfsles, Mysore, Tumkur & Shimoga nos 104, 102 & 42 dt 10. 8 9, 10 8 9 & 11-8-9 respectively state that the draft order may be adopted.

5. from the Presdt, Bangalore city mfsl. council no 161 dt 16.9 9.

submits his opinion.

[R.D.11] 1909

GENERAL AND REVENUE SECRETARIAT

(Mund)

NOTES

M File No 177-09

FILE HEADING

Collection of Board laws in Municipalities

From

No	Dated	Received
Diary No	Enclos / Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

(Please see collection containing replies to Q 59 in Municipal File 46 06 (9.7)

Notes—First sheet

(11—0000—11)

Serial No

From the information furnished by the Secretariat Presidency it is seen that assessed taxes comprise the following items.

A Taxes levied under the Mysore Regulation.

(1) Tax on buildings and lands.

(2) Lighting tax.

(3) Water tax

B. Taxes levied under the Land Rev Law

(1) House tax.

(2) Shop tax

(3) Oil mill tax

(4) Cart tax.

2. The instalments in which the taxes under group A have to be collected have to be determined by the Municipal Councils under Section 46 (6)(8) of Regulation VIII of 1906 and approved by Govt under the proviso to that Section. In the Bangalore and Mysore cities it is reported that these taxes are collected in only one instalment

3. In the cases of taxes falling under class B the practice in the Bangalore and Mysore cities and in the Srirangapatna is to collect them in only one instalment

NOTE—Contn. sheet.

GPD—50,000 -15-5 09

Serial No

Whole in the other Months they are Collected in 6 instalments as in the case of land Revenue except when the amount falls short of one Rupee in which case it is Collected only at the first instalment.

[redacted]

Dy J 14/7/09

4 In areas brought under the Mul. Regn. of 1906, the annual taxes may be made payable in advance in two equal instalments on 1st July and 1st January Having regard to the Election Rules, the fixing of the instalments as above seems necessary - In the case of other Municipalities which are not brought under the Regulation, the taxes may be made payable in the same instalments and in the same proportion as Land Revenue. As in the case of Land Revenue, where the demand is less than one Rupee, the amount due shall be paid in full at the first

NOTE—Contn sheet.

Serial No

instalment - The Non-Regulation municipalities are peopled mostly by classes whose income is from lands and the collection of taxes in many of those places is made by the Village Officers It is therefore more convenient if in those places, the municipal taxes are made payable at the same time as the Land Revenue

5. Please put up a draft order

14 7-09 MWW

S.O. 3 (Con. 17)

6 Draft Subd

(Y. Secy) 16 7 09 MWW

H.S. 15/7/09 7 Dewan through Secy

VNS 20/7/09 21

8 Please consult the Presidents of Bangalore & Mysore cities and Shimoga & Tumkur Municipalities. We shall then have a body of opinion on which the proposed order may be based

KPR 26/7/09

9 Please put up draft

26.7.09 MWW

S.O. Draft

NOTE—Contin sheet.

GPB—50,000—12-5-12

S. 12]
General and Revenue
Secretariat

File No 177 of 190

5

Serial No

10 Draft Subd

11 Issue

AT Mg 27.7.09 30.7.09 JWWD

12 To the Presidents of the Bangalore City Munl ~~Office~~ Council, Mysore city Munl council, Tumkur Munlty and Shimoga Municipality No 1313-6 dated 5th Augog forwards copy of a draft order prescribing the times at which and the instalments in which Munl taxes are proposed to be ~~collected~~ collected in future and requests the Presidents to favor Govt with an expression of their opinion on the Subject

13 2-4 From Presdts of Munlts in the Mysore, Tumkur and Shimoga Districts. Nos 104, 102 and 42 dated 10th Aug, 10th Aug and 11th August 1909. State that the draft order may be adopted

Note—Contn sheet

GPB—50,000 18.5.08

[illegible] 191
General and Revenue Secretariat.

M File No. 177 of 1909

Serial No

14.

No 31 of
has not as
copy been sent to
Mysore Rul. el.
& reference sent
now attached
23/8/09

1329

Office of the City Municipal Council,
MYSORE

Dated 20th Aug. 1909.

Dear Mr. Aylar Rao, 8134

May I request you to kindly send me copies of the General and — Revenue Secretary's letter No.1313-6/ M1 177-09-1 dated 5th August 1909 with the draft order prescribing the times at which and the instalments in which the taxes are proposed to be collected in the Municipalities governed by — Regulation No.VII of 1906?

I casually found it in the notice printed in the Gazette by the Bangalore City Municipal Council in the list of subjects mentioned for — discussion on the 26th instant

15 A copy of the letter with the draft order was sent to the President of the Mysore City Municipal Council. The President has already furnished his opinion in letter No 104 dated 10th August 1909 despatched from the Rural and Local Fund Department of the Mysore Deputy Commissioner's office.

16 Draft RO Subd. 17 Issue
24/8/09 25/8/09

NOTE—Contin sheet.

GPD—85,8-27-1-0

G.R.S. 26

File

File No.

Serial No.

Diary No of letter replied to 1329

No 2074

Dated 28.8.09

General and Revenue Secretariat

( )

the 190

Date of issue 28-8-09

Signed by W.R.K.M

Dear Mr. Krishnaswamy Rao

To

With reference to your D.O. No. 31 of the 20th inst., I am to state that a copy of this office letter No. 1343 of the 17-8-09 with the draft order referred to was sent to the President address of the President of the Mayavaram Municipal Council and that Mr. Kantharaj Urs has, in his letter No. 108 dated 26th August issued from the Local Funds Department of the Deputy

over

SUBJECT

1116 28/8

Legal Office, Magistrate Dist
already furnished the
Particulars in the matter.

Yours Sincerely
Illegible

M. G. Chikkarachaiah Rao Esq.
Vakil Pleader Mysore City
Mutual Consent

Illegible

List of enclosures

Copied by
Examined by Illegible 8.27

OPB—10,000—30-6-06.

[illegible] Revenue Secretariat.

M C File No. 177 of 1909

Serial No 5

19. From the President of the Bangalore City Municipal council No 61 of 16-7-09. Submits his opinion together with the resolution of the Municipal Council on the proposed order forwarded with G.O.

20 The Presidents of the Tumkur, Shimoga and Mysore city Municipal are agreeable to the issue of the proposed order directing the collection of Municipal taxes in Regulation Municipalities in two instalments in advance in July and January every year. But the Bangalore City Municipal Council is of opinion that the taxes may be collected in 4 instalments commencing from February whilst the President suggests that the instalments might commence from December every year so that coercive measures may be started in April and the arrears recovered before the close of the year.

21 Submitted for orders

18 Cr) 29.9.09 Mull

Sd/ [illegible] 29/9

22 The Majority of the Council are in favour of the draft order

G 30 30 9 09

NOTE—Contn. sheet.

GPB—53,000—27-4-07

Serial No.

Which may be approved.

23 It is desirable to divide the instalments as two, payable in January & July - This is necessary for Election purposes

Hill 1
30/9/09

Dewan)

2753
1/10/09 I agree with the 1st Comm- 30-9
-aller - In issuing the order I would specify in the margin or as a footnote the cases denoted in one place by decimals after Rupee in another place under the generic term "Maharaja" - This will facilitate ready reference & understanding & make the order self contained —

Hill 2 Dewan

(1) [I don't see why a Rajah should be typewritten without half margin the typed in full by the appropriate title with quotation being mistaken for a final order.] Hill 2 Dewan

(1) Agreed (2) How did this happen

3/1/10 Hill

(1) The cases referred to are specified in the

Note.—Contin. sheet.

GPB—33/8/10—37-4-8

Serial No.

Place marked by the Amaldar at the foot of the typed - written draft order.

(2) The typed draft referred to by the Amaldar appears to be an extra copy of the draft order typed and circulated to the Presidents of the Bangalore and Mysore cities and the Shimoga and Tumkur Municipalities under the orders of the Commissioner.

6/1/10

Orders are solicited as to whether the draft approved by Amaldar may issue in print.

Dy Secy 4/1/10

Issue 5/1/10

6 To the Dy Comrd and Pres dt of Health in the Circular No 6044-54 of 20-1-10 Laying down the procedure to be observed definitely the times at which and the circumstances in which the taxes in the Municipalities shall be levied

Sl. 40 09. 1177-09

G.R.S. 26]

1

M File No. 467

Serial No. 1

Diary No. of letter replied to _____

No 1313-6 mlle 6-07- dy 5.8.09

General and Revenue Secretariat

(M)

, the 190

Date of issue 5.8.09

Signed by Mr. K.M

To

The Presidents of the

(1) Bangalore City Municipal Council

(2) Mysore City

(3) Tumkur Municipality

(4) Shimoga "

Sir,

I am directed to forward herewith copy of a draft order prescribing the terms at which and the instalments in which Municipal taxes are proposed to be collected in future, and to request that you will be so good as to favour Govt with an expression of your opinion over

SUBJECT

on the Subject [illegible]

2 In this connection I am to explain that in the Bangalore and Mysore Cities and in the Lavanya Inam Inchat-arfa taxes are being collected in only one instalment while in all other Mamlats they are collected in instalments prescribed under the Land Rev Rules. Having regard to the Mamlat election Rules, the fixing of two instalments as provided in the draft order appears necessary and this opportunity is taken advantage of to see that a uniform practice obtains in all Mamlats Government Reg VII 1906 as regards the collection of assessed taxes including Inchat-arfa In the Inm - Vegetables

List of enclosures

Copied by

Examined by

GPB—10,000—20-4-06.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

Municipalities. The honour and Municipalities being (hereby collected) by the agency of the village officers, the continuance of the existing practice of collecting them in 4 instalments as prescribed in the Rand Revenue Rules is sanctioned but should and no alteration has therefore been prescribed in the accompanying draft order.

3 The favour of a very early reply as requested

I have &c

[illegible]

Secretary to Govt

[illegible]
27/7/09

G.R.S 29

4

~~Subject~~

File No

Serial No

Diary No of letter replied to _____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

( )

Order

~~Read:~~

With a view to prescribe ~~provide for~~ the better collection of taxes on the Municipalities and also to provide facilities for a larger number of persons to vote under clause VII of ~~Rule 4 of the Municipal Election Rules~~ shall be payable

~~Order thereon:~~ No

Govt are pleased to direct ~~that the taxes from the year 1909-10 be collected~~ as laid down below as follows

1 In Municipalities governed by Regulation VII of 1906, the taxes imposed under clauses (I) (II), (V), VII, VIII, IX and X of Section 59 on,

over

three times ad and the instalments ~~he, the assessed~~ 190 in Municipalities

Date of issue _____

Signed by _____

2

SUBJECT

such of the Mohatarfa taxes as are authorized to be collected shall be levied in two equal instalments in advance on ~~the 1st of~~ July and January respectively every year.

2. In the ~~case of the~~ Non-Refundable Municipal the Huda and Mohatarfa taxes ~~of Municipal, Bangalore~~ shall be, ~~in the case of Rural Areas~~, levied Collected in the ~~first~~ instalment which is prescribed under the Land Revenue Rules, except when the amount to be collected ~~in respect~~ is less than ~~Rupees~~ one Rupee, in which case the latter amount will be collected with the first instalment.

Secy
Finance Department
Govt of Karnataka
Bangalore

To
The Deputy Commissioners and Presidents of Municipal
The Presidents of Bangalore and Mysore
City Municipal Councils
The President of the Cantonment Municipality
through the Deputy Commissioner of the Kolar District.

1909—1910

D 1080

From

M Kantharaj Urs Esq, B.a.

President of District and

Municipal Boards, Mysore District

To

K G Ghendrasekhara Gupta Esq, B.a & B.L.

Secretary to Government,

General and Revenue Departments

Dated 10th August 09

Despatched

Received

General No. 107

No

Enclosure No

Subject

Submits opinion on the draft rules proposed for collecting house and mohatarfa taxes

MGBP—9209—400

No 854
Enclosure No

OFFICE OF THE PRESIDENT OF DISTRICT AND
MUNICIPAL BOARDS MYSORE DISTRICT,
Dated, Mysore 10th August 1909

From

M Kantharaj Urs Esq, B a

President of District and
Municipal Boards, Mysore District

To

K G Chendrasekara Iyer Esq, B a B L

Secretary to Government,
General and Revenue Departments

ml 177-09
SL-2

Sir,

With reference to your letter No 1312-6-ML 177-09-1 of the 5th August 1909, calling for an expression of my opinion on the draft rules proposed to be issued in the matter of collecting house and mohatarfa taxes in the Regulation and non Regulation municipalities, I have the honor to state that I quite approve of the order proposed to be issued.

I have the honor to be,
Sir,
Your most obedient Servant

President
City Municipal Council
& Municipal Boards
NS Mysore

1909—10 D 1085

From The President of the municipal-
-ities, Jumthar District

To The Secretary to the Government
of Bombay General and Revenue
Department

Dated 10th
Despatched 13th August 1909
Received

General No 102 —
No

Enclosure No.

Stating that the draft-rules
prescribing the times at which
and the instalments in which
municipal taxes are proposed
to be collected in future
in the municipalities governed
by Regulation VII of 1906
may be adopted. ——

7

Office of the President of the municipality
Tumkur District
Dated 10th August 1909.

From

K Doraswami Iyer Esq
President

To

K S Chandrasekhara aiyar Esq B.A., B.L.
Secretary to the Government of
His Highness the Maharaja of Mysore
General and Revenue Department

Sir,

mL 177-09
Sl-3

In reply to your letter No 1313-6
mL 177-09 Sl-1
dated 5th instant forwarding for opinion
a copy of a draft order prescribing the
times at which and the instalments in which
Municipal taxes are proposed to be collected
in future in all municipalities governed
by Regulation VII of 1906, I have the honor
State that the draft order may be adopted

I have the honor to be
Sir,
your most obedient Servant

K. Doraswami Iyer
for President

HW

No. 3/1 - D 1121

1909

From M Narain Rao Esqr.
President of the Municipality
Chittoor District

To Chandrasekhara Iyer Esqr.
Secretary to the Government
General and Revenue Depts.

Dated
Despatched 11 August 09
Received
General No. 42
No.

Enclosure No. —

With reference to letter no 1313 / dated 5th August 09, submitted the opinion on the installments in which municipal taxes are proposed to be collected in fut-

No 42

Municipalities, Shimoga District

Dated Shimoga the 8th August 09.

From

M. Narain Rao Esquire

President of the Municipalities,

Shimoga District.

To

Dr. S. Thumachara Iyer Esqr B.A. B.L.

Secretary to the Government of Mysore,

General and Revenue Depts.

Sir,

mdl 177-09

SL-4

With reference to your letter No 1313-6 mdl 177-9-1 dated 5th August 09, forwarding a copy of a draft order prescribing the times at which and the instalments in which municipal taxes are proposed to be collected in future and calling for my opinion on the subject, I have the honor to state that the draft order seems suitable and may be adopted.

I have the honor to be,

Sir

Your most obedient Servant.

President

SL

9

B M 108]

OFFICE OF THE MUNICIPAL ~~COMMISSION~~ Council,

City, Bangalore, 16th September 1909

No 61

Enclosure One

From

THE PRESIDENT,

Municipal ~~Commission~~ Council,

Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments, Bangalore.

ml 177-09
Sl-5

SIR,

Ref -Your letter No 1313-6/Ml 177-09-1 dated the 5th August 1909, forwarding, for opinion, copy of a draft Order, prescribing the times at which and the instalments in which the taxes are proposed to be collected in future in the Municipalities governed by Regulation -No VII of 1906

+ + + + + + + + + + + + + + +

I have the honour to submit herewith a copy of the Resolution of the Municipal Council, recommending the collection of taxes in four khists, commencing from Febr- ary

2 I agree with the Council in thinking that the taxes may be collected in four instalments instead of t but I would suggest that the instalments might commence from December so that co-ercive measures in cases necessary may be started in April and the arrears recovered before the

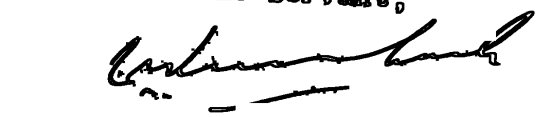
GPB—1 600—25 1 08

the year closes.

I have the honour to be

Sir,

Your most obedient servant,



President.

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on the 26th August 0[illegible]

Present.

B. J. Kumaraswami Naik Esq
President.
B. Krishna Rao Esq.,
Health Officer
A. Hayes Esq.,
Amildar, Bangalore Taluk.

Absent.

N. Subba Rao Esq.,
Vice President.
K. Krishniengar Esq.,
Ex. Engr. Bangalore Dn.

Municipal Councillors.

Messrs:-

I. Bronson
P. Ramabhadriah
B.V.Ramaswami Chetty
B. Osman Khan
M.K.Krishnamurti Rao
C.Krishnamurti
S.Venkatarangiengar
D.Venkataramayya

Messrs:-

C.S.Doraswami Iyer
B.Gangiah
D.B.Ramachendra Moodr
Veerabhadra Chetty
B.K.Garuda Char
B.Basappa
C.H.Krumbiegel
M.Subbaiya
H. Ramaiya.

- - - - - - - - - - - -

Read -

4. General and Revenue Secretary's letter No 1818-6—MI 177-09-1, dated the 5th August 1909, forwarding, for opinion, a copy of a draft order prescribing the times at which and the instalments in which the taxes are proposed to be collected in future in the Municipalities governed by Regulation No. VII of 1906.

Resolution -That the taxes may be recovered in four khists, commencing from February.

Sd. B.J.Kumaraswami Naik,
President.

'COPY'

President.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Order No. 6044-54 / ml177-09-6 Indexed

Dated Bangalore 20th January 1910.

With a view to prescribe definitely the times at which and the instalments in which the taxes in Municipalities shall be payable, Government are pleased to direct as follows:-

1. In Municipalities governed by Regulation VII of 1906, the taxes (a) imposed under clauses (i), (ii), (v), (vii), (viii), (ix) and (x) of section 59 and such of the Mohatarfa taxes (b) as are authorised to be collected shall be levied in two equal instalments in advance in July and January respectively every year.

2. In the non-Regulation Municipalities the house and Mohatarfa taxes shall be levied in kists prescribed under the Land Revenue Rules, except when the amount to be collected is less than one rupee in which case the entire amount will be collected at the first kist.

H Nagaraja Rao
for Secretary to Government.

To

The Deputy Commissioners & Presidents of Municipalities.
The Presidents of Bangalore and Mysore City Municipal Councils.
The President of the Kringeroi Municipality through the Deputy Commissioner of the Kadur District.

A.V. (a) Rate on buildings and lands
Tax on vehicles, boats and animals
Tax on dogs
General pawnbroker's tax
Water rates
Lighting tax
Tax on arts, professions, trades and callings and on offices and appointments

(b) Shop tax, brokerage tax and conservancy tax

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 20th January 1910.

No. 6044-54—Mi. 177-09 6, DATED BANGALORE, 20TH JANUARY 1910.

ORDER.—With a view to prescribe definitely the times at which and the instalments in which the taxes in Municipalities shall be payable, Government are pleased to direct as follows :—

(1) In Municipalities governed by Regulation VII of 1906, the taxes* imposed under clauses (i), (ii), (v), (vii), (viii), (ix) and (x) of Section 59 and such of the mohatarfa† taxes as are authorized to be collected shall be levied in two equal instalments in advance in July and January, respectively, every year.

(2) In the non-Regulation Municipalities, the house and mohatarfa taxes shall be levied in khists prescribed under the Land Revenue Rules, except when the amount to be collected is less than one rupee, in which case the entire amount will be collected at the first khist.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev Depts

To—The Deputy Commissioners and Presidents of Municipalities.
The Presidents of Bangalore and Mysore City Municipal Councils.
The President of the Sringeri Municipality, through the Deputy Commissioner of the Kadur District.

* Rate on buildings and lands.
Tax on vehicles, boats and animals.
Tax on dogs.
General sanitary cess.
Water rate.
Lighting tax.
Tax on arts, professions, trades and callings and on offices and appointments.

† Shop tax, oil mill tax and cart tax.

Bad.—C. V.

1909-10

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 20th January 1910

No 6044-54
M1 177-09-6

Lays down the procedure prescribing definitely the times at which and the instalments in which the taxes in Municipalities shall be levied.

GPB—31 1-10-